

JUDGE SAND

UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

6968

THE LINCOLN NATIONAL LIFE INSURANCE
COMPANY,

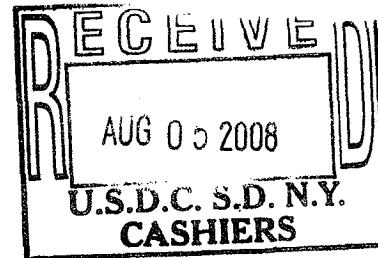
Plaintiff,

Case No.:

v.

HENRY COHEN, as Trustee of
The Shirley Friedberger Irrevocable Insurance
Trust, and WENDY TITTEL, as Beneficiary of
The Shirley Friedberger Irrevocable Insurance
Trust,

Defendants.

**RULE 7.1 DISCLOSURE STATEMENT**

Pursuant to Federal Rule of Civil Procedure 7.1, Defendant, The Lincoln National Life Insurance Company (“Lincoln”)¹, by and through its undersigned attorneys, hereby submits its Disclosure Statement and represents as follows:

1. Lincoln is a nongovernmental corporate party.
2. Lincoln is a subsidiary of Lincoln National Corporation, a publicly traded company (NYSE).
3. No publicly traded corporation holds 10% or more of Lincoln’s stock.

DRINKER BIDDLE & REATH LLP

Dated: August 4, 2008
 Katherine L. Villanueva (KH5283)
 140 Broadway, 39th Floor
 New York, NY 10005
 (212) 248-3140

¹ The Lincoln National Life Insurance Company, the plaintiff in this action, is a successor by merger to Jefferson-Pilot Life Insurance Company.